

GOVERNMENT

SIKKIM



GAZETTE

**EXTRAORDINARY
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Gangtok

Monday 14th March, 2022

No. 109

**GOVERNMENT OF SIKKIM
COMMERCIAL TAXES DIVISION
FINANCE DEPARTMENT
GANGTOK**

No. 28/2021-GST/SIKKIM

Date: 30th June, 2021

NOTIFICATION

In exercise of the powers conferred by section 128 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017) (hereafter in this notification referred to as the said Act), the Government, on the recommendations of the Council, and in supersession of notification of the Government of Sikkim in the Finance Department, No. 89/2020 – State Tax, dated the 29th November, 2020, except as respects things done or omitted to be done before such supersession, hereby waives the amount of penalty payable by any registered person under section 125 of the said Act for non-compliance of the provisions of notification No.14/2020 – State Tax, dated the 21st March, 2020, between the period from the 1st day of December, 2020 to the 30th day of September, 2021.

[F. No. GOS/2009-2010/16-1C (9) VOL-II]

**Jigme Dorjee Bhutia
Secretary
Commercial Taxes Division
Finance Department**

